

MIAMI-DADE COUNTY, FLORIDA

**GENERAL FUND
SUPPLEMENTAL BALANCE SHEET
SEPTEMBER 30, 2000**

(with comparative totals for September 30, 1999)
(in thousands)

	September 30,	
	2000	1999
Assets:		
Cash and cash equivalents	\$ 62,642	\$ 65,456
Investments	127,616	164,360
Accounts receivable	20,735	12,154
Allowance for uncollectible accounts		(971)
Delinquent taxes receivable	31,204	24,283
Allowance for uncollected delinquent taxes	(31,204)	(24,283)
Due from other funds	36,440	19,662
Due from other governments	33,214	18,639
Inventories	18,002	15,552
Total assets	\$ 298,649	\$ 294,852
Liabilities and Fund Equity:		
Liabilities:		
Accounts payable and accrued expenditures	\$ 48,476	\$ 46,870
Due to other funds		100
Total liabilities	48,476	46,970
Fund Equity:		
Reserve for encumbrances	20,807	11,924
Reserve for inventories	18,002	15,552
Reserve for interfund receivables	14,000	12,630
Reserve for environmentally endangered lands	64,477	72,562
Reserve for Housing Finance Authority	11,663	10,061
Unreserved fund balance	121,224	125,153
Total fund equity	250,173	247,882
Total liabilities and fund equity	\$ 298,649	\$ 294,852

MIAMI-DADE COUNTY, FLORIDA

**GENERAL FUND
SUPPLEMENTAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND EQUITY**

FOR FISCAL YEAR ENDED SEPTEMBER 30, 2000

(with comparative totals for September 30, 1999)

(in thousands)

	September 30,	
	2000	1999
Revenues:		
Taxes		
General property taxes	\$ 608,819	\$ 595,566
Utility taxes	106,415	103,094
Local option gas tax	51,028	50,171
Franchise taxes	27,759	29,990
Total	794,021	778,821
Licenses and permits		
Building and zoning	42,797	41,291
Occupational	17,047	17,412
Animal licenses	4,679	3,718
Total	64,523	62,421
Intergovernmental revenues		
State sales tax	90,762	84,561
State Revenue Sharing	71,183	73,733
Gasoline and motor fuel tax	12,052	11,241
Cigarette taxes	990	1,225
Alcoholic beverages license	933	882
State crime lab reimbursement	997	952
Other	1,025	997
Total	177,942	173,591
Charges for services		
Clerk of Circuit Court	18,885	19,359
Tax Collector fees	18,756	18,614
Merchandise sales & recreation fees	18,981	17,246
Sheriff and police services	2,858	2,748
Tolls - Venetian Causeway	687	34
Other	48,125	48,552
Total	108,292	106,553
Fines and forfeitures		
Circuit and County Courts	29,261	26,450
Interest income	27,928	22,139
Other		
Administrative	32,120	31,689
Rentals	2,945	3,172
Reimbursements and other	13,004	13,714
Total	48,069	48,575
Total revenues	\$ 1,250,036	\$ 1,218,550

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**GENERAL FUND
SUPPLEMENTAL STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND EQUITY**

FOR FISCAL YEAR ENDED SEPTEMBER 30, 2000

(with comparative totals for September 30, 1999)

(Continued)

(in thousands)

	September 30,	
	2000	1999
Expenditures:		
Policy formulation and general government		
Financial administration	\$ 67,293	\$ 66,928
Judicial	118,503	115,632
Executive	5,280	5,117
Legislative	7,419	7,184
Other general government	70,863	68,949
Total	269,358	263,810
Protection of people and property		
Police and crime control	365,072	343,518
Corrections and rehabilitation	174,396	173,309
Protective services and inspection	51,682	49,640
Total	591,150	566,467
Physical environment	36,439	29,468
Transportation	29,671	27,373
Health	10,965	19,286
Socio-economic environment		
Welfare	8,287	7,608
Social services	1,853	2,805
Total	10,140	10,413
Culture and recreation	66,969	64,877
Total expenditures	1,014,692	981,694
Excess of revenues over expenditures	235,344	236,856
Other financing sources (uses):		
Operating transfers in	80,974	96,118
Operating transfers out	(312,687)	(303,751)
Total other financing (uses)	(231,713)	(207,633)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	3,631	29,223
Fund equity at beginning of year	245,432	215,567
Increase (decrease) in reserve for inventory	2,450	3,196
Residual equity transfer	(1,340)	(104)
Fund equity at end of year	\$ 250,173	\$ 247,882

(Concluded)

MIAMI-DADE COUNTY, FLORIDA

**GENERAL FUND
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000
(in thousands)**

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes			
General property taxes	\$ 606,804	\$ 608,819	\$ 2,015
Utility taxes	96,701	106,415	9,714
Local option gas tax	47,834	51,028	3,194
Franchise taxes	27,483	27,759	276
Total	778,822	794,021	15,199
Licenses and permits			
Building and zoning	39,698	42,797	3,099
Occupational	15,365	17,047	1,682
Animal licenses	4,231	4,679	448
Total	59,294	64,523	5,229
Intergovernmental revenues			
State sales tax	80,261	90,762	10,501
State Revenue Sharing	61,712	71,183	9,471
Gasoline and motor fuel tax	10,120	12,052	1,932
Cigarette taxes	1,150	990	(160)
Alcoholic beverages license	930	933	3
State crime lab reimbursement	855	997	142
Other	1,816	1,025	(791)
Total	156,844	177,942	21,098
Charges for services			
Clerk of Circuit Court	17,530	18,885	1,355
Tax Collector fees	16,797	18,756	1,959
Merchandise sales & recreational fees	17,837	18,981	1,144
Sheriff and police services	2,598	2,858	260
Tolls - Venetian Causeway	658	687	29
Other	45,637	48,125	2,488
Total	101,057	108,292	7,235
Fines and forfeitures			
Circuit and County Courts	25,469	29,261	3,792
Investment income	19,678	27,928	8,250
Other	45,643	48,069	2,426
Total revenues	1,186,807	1,250,036	63,229
Expenditures:			
Policy formulation and general government			
Office of the Mayor	1,849	1,751	98
County Commission	8,519	7,238	1,281
County Manager	3,586	3,529	57
Office of Management and Budget	2,136	1,895	241

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**GENERAL FUND
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

(Continued)

(in thousands)

	Budget	Actual	Variance Favorable (Unfavorable)
Policy formulation and general government (continued)			
Personnel	\$ 7,984	\$ 7,882	\$ 102
Finance	19,368	16,933	2,435
Audit and Management Services	3,689	3,042	647
Property Appraiser	13,155	13,154	1
Clerk of Circuit and County Courts	64,618	64,249	369
Community Affairs	726	653	73
Office of Computer Services	24,303	21,048	3,255
Elections	7,238	7,012	226
Fair Employment Practices	516	510	6
Law	11,002	10,331	671
Planning	3,156	2,833	323
Judicial Administration	55,950	54,254	1,696
Procurement Management	7,910	7,044	866
Chief Information Officer	291	291	
Office of Performance Improvement	1,044	886	158
General Service Administration	23,152	22,928	224
General government costs	32,020	21,895	10,125
Total	292,212	269,358	22,854
Protection of people and property			
Police	361,649	357,222	4,427
Corrections and rehabilitation	179,946	174,396	5,550
Building code compliance	6,103	4,098	2,005
Consumer services	6,049	5,875	174
Building	28,459	24,015	4,444
Planning	8,464	6,257	2,207
Team Metro	12,450	11,437	1,013
Non-departmental	3,357	2,901	456
General government costs	4,949	4,949	
Total	611,426	591,150	20,276
Physical environment			
Environmentally Endangered Lands	7,684	7,684	
Environmental Resources	30,939	28,392	2,547
General government costs	375	363	12
Total	38,998	36,439	2,559
Transportation			
Public Works	29,262	28,831	431
General Service Administration	967	840	127
Total	30,229	29,671	558

(Continued)

MIAMI-DADE COUNTY, FLORIDA

**GENERAL FUND
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**

(Continued)
(in thousands)

	Budget	Actual	Variance Favorable (Unfavorable)
Health			
Public Works	\$ 6,170	\$ 5,206	\$ 964
General government costs	12,169	5,759	6,410
Total	18,339	10,965	7,374
Socio-economic environment			
Welfare	8,985	8,287	698
Audit and Management Services	880	52	828
Metro Miami Action Plan	1,611	1,611	
General government costs	317	190	127
Total	11,793	10,140	1,653
Culture and Recreation			
Cultural Affairs Coordination	2,903	2,900	3
Park and Recreation	65,748	64,044	1,704
General government costs	250	25	225
Total	68,901	66,969	1,932
Total expenditures	1,071,898	1,014,692	57,206
Excess of revenues over expenditures	114,909	235,344	120,435
Other financing sources (uses):			
Operating transfers in	82,290	80,974	(1,316)
Operating transfers out	(314,055)	(312,687)	1,368
Reserve for future expenditures:			
Physical environment	(63,901)		63,901
Total other financing sources (uses)	(295,666)	(231,713)	63,953
Deficiency of revenues over expenditures and other financing sources (uses)	(180,757)	3,631	184,388
Fund equity at beginning of year	180,757	245,432	64,675
Increase in reserve for inventory		2,450	2,450
Residual equity transfer		(1,340)	(1,340)
Fund equity at end of year		\$ 250,173	\$ 250,173

(Concluded)